

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF NEW YORK

In re:) Chapter 11
)
BRICKCHURCH ENTERPRISES, INC.,) Case No. 8-22-70914-ast
)
Debtor.) Judge Alan S. Trust
)
_____)

Exhibit

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DECLARATION OF SPENCER GOULD

I, Spencer Gould, declare, pursuant to 28 U.S.C. § 1746, as follows:

1. I am currently employed by the Internal Revenue Service (“IRS”) as a Revenue Officer in New York, New York. I have reviewed the records of the IRS as they relate to this case, and the following statements are based on my review of those records and my direct personal involvement in the case.
2. As part of my duties as a Revenue Officer, I arranged for the IRS to assign an Individual Tax Identification Number (“ITIN”) to Louise T. Blouin, a foreign national. The assignment of the ITIN was for the purpose of assessing trust fund recovery penalties against Ms. Blouin under 26 U.S.C. § 6672 for numerous quarterly tax periods between 2010 and 2017.
3. On July 16, 2018, I mailed Letters 1153 to Ms. Blouin at her last known address. Those letters included information about the IRS’s proposed § 6672 assessments and Ms. Blouin’s administrative appeal rights. After more than 60 days passed with no response, the IRS made the § 6672 assessments against Ms. Blouin.
4. In August 2022, I filed with the Suffolk County Clerk Notices of Federal Tax Liens (“NFTLs”) against Brickchurch Enterprises, Inc. (“Brickchurch”) as the nominee of Ms. Blouin. The NFTLs listed the § 6672 liabilities. At the time, I was not aware of Brickchurch’s pending Chapter 11 bankruptcy case. The NFTLs and the records of my collection activities for

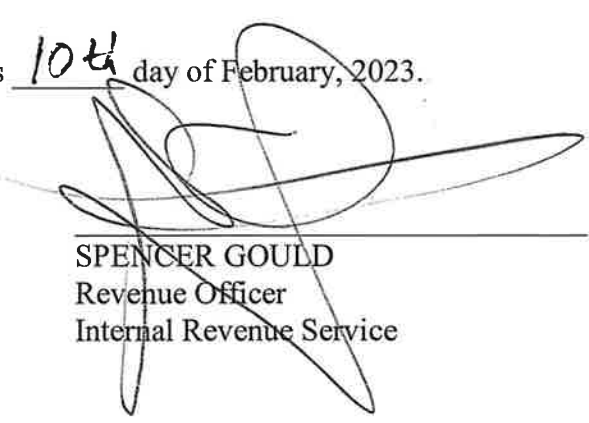
the tax debts of Ms. Blouin were associated with the IRS's administrative files for Ms. Blouin, not Brickchurch.

5. Immediately upon recording the NFTLs, I sent copies of the NFTLs to Ms. Blouin's counsel, Thomas W. Ostrander of Duane Morris LLP. Mr. Ostrander sent a faxed letter to me acknowledging his receipt of the NFTLs on August 29, 2022. Mr. Ostrander did not tell me that Brickchurch was in bankruptcy.

6. I did not learn of Brickchurch's bankruptcy case until November 2022, when Brickchurch filed a motion with the Bankruptcy Court alleging that the NFTL filings violated the automatic stay. I had no reason to believe that Brickchurch had commenced a bankruptcy case prior to that time, and the existence of a pending bankruptcy case is the type of matter that would normally be brought to my attention by counsel for a taxpayer under the circumstances.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at New York, New York, this 10th day of February, 2023.



SPENCER GOULD
Revenue Officer
Internal Revenue Service